

## Information Reporting Program Advisory Committee 2013 Member Biographies

### Paul Banker

Mr. Banker, is Vice President of Client Management at Convey Compliance Systems in Minneapolis, Minnesota. He has over 19 years of experience within the tax information reporting sector. Mr. Banker lead tax information reporting activities at US Bank and United Health Group, before joining Convey, a tax information reporting and withholding provider who services over 2,000 financial and corporate clients. In his work with clients, Mr. Banker has extensive experience with all forms as well as full direct tax filing for all the applicable state, US territories, and IRS. He has also had significant experience with 1099-K and 1099-B (Cost Basis) filers. He has been a speaker at several Tax Information Reporting conferences. Mr. Banker received his BA in Accounting from the University of St. Thomas. **(Burden Reduction Subgroup)**

### Susan R. Boltacz

Ms. Boltacz, a CPA and attorney, is Group Vice President, Tax Counsel and Director of Tax Information Reporting at Sun Trust Bank in Atlanta, Georgia. She has been advising on tax information reporting issues and implementing tax information reporting requirements for financial services and telecommunications industries for over 21 years. Ms. Boltacz is a member of the Tax Section of the American Bar Association and an IRS VITA Program Volunteer. She became the first woman member of the Advisory Board, Georgia State College of Law Tax Clinic in 2008. She received an Honors BS in Accounting/Operations Management from Marquette University and an MBA and JD from the University of Georgia. **(Chair, Emerging Compliance Issues Subgroup)**

### Frederic M. Bousquet

Mr. Bousquet, a CPA, is a Vice President in the Product Tax Department of State Street Bank and Trust Company in Boston, Massachusetts. He has been with State Street for 15 years and advises business areas globally, including custody, transfer agency, capital markets, wealth management services, retiree services, payroll and accounts payable on US tax matters with an emphasis on US tax withholding and information reporting rules including those of the Foreign Account Tax Compliance Act (FATCA). He is a member of the Association of Global Custodians (AGC) FATCA Working Group and the Securities Industry and Financial Markets Association (SIFMA) Tax Compliance Committee. Mr. Bousquet has a MS in Taxation and an MBA from Suffolk University and a BS in Business Administration from Stonehill College. **(International Reporting and Withholding Subgroup)**

### Duncan W. Brennan

Mr. Brennan is Manager of Legal Support Group at Burt, Staples & Maner, LLP in Washington, D.C. He is experienced working with domestic and nonresident withholding and information reporting. He has managed teams that bring large financial institutions and AP departments in compliance with withholding and information reporting regulations. He received a BS in Economics and Politics from the University of Warwick, Coventry, England, and a Masters Degree from Duke

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University in Public Policy. **(International Reporting and Withholding Subgroup)**

### **Boyd J. Brown**

Mr. Brown, JD, is a Benefits Tax Counsel in the Global Tax & Trade group at Intel Corporation in Santa Clara, California. He has worked for over 19 years in the compensation and benefits area. Mr. Brown serves as tax counsel supporting Human Resources, Compensation & Benefits, Payroll, Legal, HR Legal, and Compensation & Benefits Accounting. He also works with various business units regarding tax aspects of fringe benefits, equity compensation, nonqualified deferred compensation, board of director compensation, and health and welfare plans including compliance with tax withholding and information reporting requirements. Mr. Brown is an adjunct faculty member with Georgetown University Law Center, teaching courses in taxation of fringe benefits and nonqualified deferred compensation. He was a member of the Board of Directors (2009 – 2010) of the Virginia Conference Wellness Ministries, Ltd., and (2000 – 2008) the Virginia United Methodist Pensions Inc. Mr. Brown has a BA in Economics from Swarthmore College, a Master of Theological Studies from the Duke University Divinity School, a J.D. from University of Virginia School of Law and a LL.M. in Taxation from Georgetown University Law Center. **(IRPAC Vice-Chair, Employee Benefits and Payroll Subgroup)**

### **Julia K. Chang**

Ms. Chang is a CPA/PFS at Julia Chang, CPA in Pacific Palisades, California. She has worked in the accounting field for over 30 years, specializing in taxation. She has worked for both a small CPA firm servicing small entrepreneurs and an international CPA firm servicing large companies. Ms. Chang is a member of AICPA and the California Society of CPAs. She received a BS in Business Administration from California State University and an MS in Business Taxation from Golden Gate University. **(Chair, Burden Reduction Subgroup)**

### **Terence C. Coppinger**

Mr. Coppinger is a CPA and Director with Deloitte Tax LLP in their New York City office. He has been advising clients in the areas of tax information reporting and IRS practice and procedure for more than 15 years. He provides consulting services and audit representation related to domestic reporting and withholding obligations, qualified intermediaries, withholding foreign partnerships and nonresident alien withholding and reporting. Mr. Coppinger is a member of the Tax Section and the Personal Financial Specialist Section of the AICPA, and the IRS Relations Committee of the New York State Society of CPAs. He has co-authored articles in publications such as The Journal of Bank Taxation, Practical Tax Strategies and The AICPA Tax Adviser. He is an adjunct associate professor at St. John's University's Tobin College of Business where he teaches graduate courses in IRS Practice and Procedure, Federal Tax Research and Tax Research and Writing. Mr.

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Coppinger received his BS in Finance and MBA in Public Accounting from St. John's University and MS in Taxation from Pace University.  
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### Mark Druckman

Mr. Druckman is an Executive Director at JPMorgan Chase in New York, New York. He has over 20 years experience in the JPMorgan Chase Corporate Tax Department, and provides oversight and monitoring of tax information reporting and withholding matters, including Form 1099 and Form 1042-S filing requirements and FATCA implementation efforts. He previously served on IRPAC in 1996-1997, and has been a guest speaker at industry association seminars and conferences on tax information withholding and reporting. He is a founding member of the TINs Subcommittee of the New York Clearing House Association and a member of the Securities Industry and Financial Markets Association (SIFMA). **(International Reporting and Withholding Subgroup)**

### Lynne Gutierrez

Ms. Gutierrez, a CIP, is a Manager of Operations at Southwest Securities, Inc. in Dallas, Texas. She has been in the securities business for over twenty-four years. She leads teams focusing on retirement plans and government reporting. She has been involved in the implementation of Form 1099 DIV changes, the reporting of the Widely Held Fixed Investment Trust (WHFIT) products and the new Cost Basis regulations. She is a member of the Securities Industry and Financial Markets Association (SIFMA), holds a FINRA Series 99 License and is designated as a Certified IRA Professional (CIP) with Ascensus. Ms. Gutierrez has a Bachelor of Business Administration with a field of concentration in finance and accounting from the University of North Texas. **(Emerging Compliance Issues Subgroup)**

### Rebecca Harshberger

Ms. Harshberger is VP, Finance and Tax, GEP Administrative Services, Inc. in Burbank, California. She is responsible for employment and tax information reporting and processing. She works directly with state, federal and foreign revenue agencies, state unemployment insurance agencies and motion picture studio tax departments to ensure payroll and information reporting compliance for film credits and incentives. Ms. Harshberger is on the Board of directors of the Los Angeles Chapter of the American Payroll Association. She is a member of APA, a Certified Payroll Professional and teaches the LA CPP prep course. She has a BS in Business Administration from San Diego State University. **(Chair, Employee Benefits & Payroll Subgroup)**

### Anne W. Jetmundsen

Ms. Jetmundsen, CPA is a Tax Advisor to the University of South Florida in Tampa, Florida. She advises the University on payroll, purchasing and accounts payable and information reporting obligations. She has taken a leadership role in the state university system and served

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as Chair of the Taxation Subcommittee of the Inter-institutional Committee on Finance and Accounting (ICOFA). She is a member of the Tax Council of the National Association of College and University Business Officers (NACUBO). Ms. Jetmundsen has a BS in Accounting and a Master of Tax Accounting from the University of Alabama.  
**(Emerging Compliance Issues Subgroup)**

### **Kristin Johnson**

Ms. Johnson, CPA and Chartered Retirement Plan Specialist, is a Principal with Edward Jones in St. Louis, Mo. Edward Jones is one of the largest retail brokerage and investment advisory firms in the United States with more than 7 million individual investors as clients. She has had the responsibility for all information reporting to clients and the IRS. Ms. Johnson has been responsible for Form 1042 reporting, Qualified Intermediary status compliance, Form 1099-Q reporting for firm-name 529 accounts, as well as tax reporting for their Canadian division and clients. In addition she has been involved with groups such as DALBAR (financial services market research firm) and SIFMA (Securities Industry and Financial Markets Association) in formulating information reporting best practices for broker-dealers. Ms. Johnson received a BS in Accountancy from the University of Illinois, an MA in Computer Resources and Information Management from Webster University and an MBA from Washington University. **(Emerging Compliance Issues Subgroup)**

### **Mary Kallewaard**

Ms. Kallewaard is a Principal at COKALA Tax Information Reporting Solutions, LLC in Ann Arbor, Michigan. She has focused on tax information reporting for nearly 17 years. She co-founded a tax technical advisory services firm in partnership with two respected advisors specializing on information reporting compliance. Working with clients she has developed an understanding of how current business practices and technology integrate. She is a member of the American Accounts Payable Association (an organization affiliated with the American Payroll Association) and is co-author of the AAPA Guide to Accounts Payable. Ms. Kallewaard has a BA in American Studies from the University of Michigan. **(Burden Reduction Subgroup)**

### **Victoria Kaner**

Ms. Kaner, a CPA and attorney, is Tax Manager at Amazon.com in Seattle, Washington. She is responsible for all aspects of compliance with tax information laws and regulations. She spends a significant amount of time working with business owners to understand their product line and evaluate the activity with respect to their information reporting. In addition she leads a team which provides customer service for questions related to tax identity collection and information reporting. She is a

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member of the AICPA. Ms. Kaner has a BS in Accountancy from the University of Illinois and a JD and LLM in Taxation from Chicago-Kent College of Law. **(Emerging Compliance Issues Subgroup)**

### **Tony Y. Lam**

Mr. Lam, a CPA and attorney, is Vice President and Associate Tax Counsel at T. Rowe Price Associates, Inc. in Owings Mills, Maryland. His current position covers tax matters for the company's investment products. He addresses the legal requirements of tax information reporting and withholding for millions of investor accounts and retirement plan participant accounts both domestic and foreign. He is a member of the firm's steering committee, advising on cost basis reporting. Mr. Lam is a member of the Investment Company Institute's Tax Committee. He received a BA from the University of Hong Kong, an LLB from the University of London, a JD from Seton Hall University and an LLM in taxation from New York University. **(Burden Reduction Subgroup)**

### **Anne C. Lennan**

Ms. Lennan is President of the Society of Professional Benefit Administrators in Chevy Chase, MD, which represents 300 Third Party Administration employee benefit firms across the US. She has over 20 years experience as an advisor to employee benefit plans and a liaison between TPA firms and federal government agencies. She has worked on benefit issues impacting large corporations, small businesses, union plans, state and local government plans, and association-sponsored plans. Ms. Lennan is a member of Women in Government Relations and the International Society of Certified Employee Benefit Specialists. She co-founded an educational software company. She has a BA from Vanderbilt University, and is a Certified Employee Benefit Specialist. **(Employee Benefits & Payroll Subgroup)**

### **Michael M. Lloyd**

Mr. Lloyd is Member in the law firm of Miller & Chevalier Chartered in Washington, DC. He advises large businesses and tax-exempt organizations on a range of tax issues, including cross-border withholding and reporting, domestic information reporting and backup withholding, employment taxation, the treatment of fringe benefits, executive compensation, and penalty abatement. Mr. Lloyd is a member of the American Bar Association, Section of Taxation, and was honored as a John S. Nolan Fellow in 2005. He regularly speaks before organizations such as the Tax Executives Institute and the American Payroll Association. He received a B.S. in accounting from Mount St. Mary's College, and a J.D. (Order of the Coif, Order of Barristers) from the University of Maryland School of Law. **(Emerging Compliance Issues Subgroup)**

### **Jeffrey N. Mason**

Mr. Mason is Tax Counsel in the Wells Fargo & Company, Corporate Tax Department in Winston-Salem, North Carolina. He has over 10

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years experience ensuring compliance with information reporting requirements in the banking and brokerage industries. Prior to his current job he worked as the Tax Operations Manager at Wachovia Securities, LLC and First Clearing, LLC. Mr. Mason is a member of the SIFMA Tax Compliance Committee. He received his B.A. and J.D. degrees at the University of North Carolina at Chapel Hill. **(IRPAC Chair)**

### Donald C. Morris

Mr. Morris is Counsel at Mayer Brown LLP in Chicago, Illinois. He has been engaged in the analysis and application of information reporting and withholding rules for over 25 years. His practice includes providing advice to financial institutions and to domestic and foreign investors. He was a member of the original IRPAC from 1991-1993. Mr. Morris is a member of the American Bar Association, Section of Taxation and the Chicago Bar Association. He received his B.A. in Political Science from the University of Illinois and received his JD from DePaul University College of Law. **(Chair, International Reporting and Withholding Subgroup)**

### Marjorie A. Penrod

Ms. Penrod is a Managing Director in the Corporate Tax Department at JP Morgan Chase in New York, New York. She manages the IRS Information Reporting and Withholding Tax Advisory Function for the firm and its worldwide affiliates. In this role, Ms. Penrod establishes and coordinates tax policy across all business lines to ensure consistent tax treatment of all products and transactions. She is also responsible for monitoring withholding tax legislative and regulatory developments. This is Ms. Penrod's second IRPAC appointment; she previously served from 1994-1996. Ms. Penrod is a member and past chair of the Clearing House Association Tax Withholding and Reporting Committee, and the Securities Industry & Financial Markets Association Tax Administration Committee. She has a BS from the Pennsylvania State University. **(International Reporting and Withholding Subgroup)**

### Jonathan Sambur

Mr. Sambur, an attorney, is a Partner at Mayer Brown LLP in Washington, DC. His practice includes advising non-US financial institutions regarding compliance with US information reporting and withholding tax rules. Mr. Sambur regularly speaks before a number of non-US national banking associations and US and non-US trade groups, such as the American Bankers Association, the Association of Certified Anti-Money Laundering Specialists (ACAMS) and various Tax Executives Institute's chapters. Prior to joining Mayer Brown LLP, Mr. Sambur was an attorney-advisor at the IRS Office of Associate Chief Counsel (International). Mr. Sambur received his B.A. in Politics from Brandeis University, a J.D. (with distinction) from Hofstra University School of Law, and an LL.M. from New York University School of Law. **(International Reporting and Withholding Subgroup)**

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- Patricia L. Schmick** Ms. Schmick, EA, recently sold her practice to Accounting & Tax Service, Inc., a tax and accounting practice that has three offices in the South Puget Sound area of Washington State. She works for Accounting & Tax Services part time and also volunteers for AARP TaxAide preparing and reviewing tax returns at the Puyallup, WA library. She has been an accountant and tax professional for over 40 years working with small businesses and individual taxpayers. She served on a Small Business Focus committee in Seattle that was formed to reduce the burden placed upon small business owners by governmental regulating agencies. Ms. Schmick is a founding member of the Washington Small Business Fair (Biz Fair) Planning Committee and has been actively involved since 1997. The Biz Fair is a free educational event for new and existing businesses drawing 500 – 900 participants each year. She is a member of the Washington State Society of Enrolled Agents and National Association of Enrolled Agents (NAEA). She was on NAEA's board of directors (1990-1999) and President (1997-1998). She was NAEA Education Foundation Trustee (2000 – 2002) and Chair (2001 – 2002). She is a Fellow of the National Tax Practice Institute, NAEA. **(Burden Reduction Subgroup)**
- Paul P. Scholz** Mr. Scholz, CPA, is a Managing Partner of Onisko & Scholz, LLP CPAs in Long Beach, California. He has been a practitioner for almost 20 years working with small businesses and individual taxpayers, assisting them with tax compliance and reporting. He works with a staff specializing in income, estate and other taxes including payroll, property and sales and use taxes. He serves as partner in charge of tax planning and compliance for individuals, corporations, estates, trusts, partnerships and LLCs. Prior to returning to public accounting he was manager of tax compliance for CalFed Bank. Mr. Scholz is a member of the California Society of CPAs, AICPA and the Estate Planning and Trust Council, Long Beach. He has a BS in Accounting from the California State University and a MS in Business Taxation from the Golden Gate University. **(Burden Reduction Subgroup)**
- Julia Shanahan** Ms. Shanahan, an attorney, is the Tax Director and Associate Director of Payroll at the University of Washington in Seattle, Washington. She advises campus departments including the medical school, the medical center and affiliated hospitals, on tax and payroll matters. Her work includes advising on international, Federal, and state and local tax issues and ensuring compliance with both US and international information reporting requirements. She is a member of the Tax Council of the National Association of College and University Business Officers, a member of the Washington State Bar Association, and a member and former Board Member of Washington Women Lawyers. She is a volunteer in the University of Washington Tax Clinic. Ms. Shanahan has a BA in International Studies from Manhattanville College, a Master in

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International Business from Ecole Nationale Des Ponts Et Chausees and a JD from Seattle University School of Law. She will complete the LLM in Taxation at the University of Washington in 2014. **(Employee Benefits and Payroll Subgroup.)**

### Holly L. Sutton

Mrs. Sutton, CPA, is the Sr. Director-Corporate Tax at Golden Living in Fort Smith, Arkansas. Golden Living is a large privately held healthcare provider doing business in 38 states and the District of Columbia. The business is diversified within the healthcare industry, operating 300 plus skilled nursing facilities, assisted living centers, an administrative services company, a real estate investment partnership, hospice and home health agencies, a large rehabilitation therapy company and other service businesses. She has worked in the healthcare industry for 18 years, 15 of those years in the field of corporate taxation. In addition to working Form 1099 issues, she provides high-level legislative support to the payroll tax group of the company. She supplies information on compliance concerns and solutions to the management team regarding all tax-related legislative changes, including those related to information reporting. Ms. Sutton received a BBA in Accounting from the University of Central Arkansas and is a member of the American Institute of Certified Public Accountants. **(Employee Benefits and Payroll Subgroup)**

### Arthur B. Wolk

Mr. Wolk is a Senior Vice President at SunGard Wall Street Concepts in New York, New York. He has over twenty years of experience in tax information reporting, specializing in securities operations. He is a member of the Dividend Division of the Securities Industry and Financial Markets Association. Mr. Wolk received his BA in Economics from the State University of New York at Binghamton. **(Emerging Compliance Issues Subgroup)**

### Lonnie Young

Mr. Young is a CPA and has been the owner of Young & Company, LLC since 1982 in Lake Mary, Florida. He received an award from IRS for his firm's exemplary performance as an Electronic Return Originator in 2004. His firm prepares corporate, partnership, trust and individual returns as well as payroll information returns. Mr. Young also holds the designation of CGMA (Chartered Global Management Accountant) from the AICPA (American Institute of Certified Public Accountants). He was an Adjunct Professor of Accounting at University of Central Florida for 5 years. He is a member of the AICPA and the National Society of Accountants. Mr. Young received a BSBA from the University of Arkansas and his MBA from the University of Utah. **(Burden Reduction Subgroup)**